

REVISED

Tax Bulletin 8-07

Effective Date: April 1, 2007

Re: Increase of County Transient Room Tax in Beaver, Kane and San Juan Counties

The 2006 Utah Legislature passed House Bill 371, Transient Room Taxes Amendments, authorizing counties to increase the county imposed transient room tax from 3 percent to 4.25 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than thirty consecutive days. A public accommodation is defined as a place that provides temporary sleeping accommodations to the public, and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium, and resort home.

Beginning April 1, 2007, Beaver, Kane and San Juan counties have elected to increase their county imposed transient room taxes from 3 percent to 4.25 percent.

All persons, groups, or organizations renting public accommodations in Beaver, Kane and San Juan counties must begin collecting the increased county transient room taxes, in addition to other state, county, and municipal taxes imposed on public accommodations, beginning April 1, 2007.

The increase in the county transient room taxes imposed by Beaver, Kane and San Juan counties must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-61T, beginning with the April monthly period (for monthly filers), the April-June quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: (801) 297-2200
Toll Free: 1-800-662-4335
TDD: (801) 297-2020

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Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

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